

**Kalamazoo Public Library**  
**COMBINED BALANCE SHEET -all fund types and account groups**  
June 30, 2002

	<u>Governmental fund types</u>		<u>Governmental fund types</u>		<u>Fiduciary fund types</u>	<u>Account groups</u>		<u>Total (memorandum only)</u>
	<u>General</u>	<u>Special revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Trust and agency</u>	<u>General fixed assets</u>	<u>General long-term debt</u>	
<b>ASSETS</b>								
Cash	\$ 1,956,008	\$ 264,371	\$ 349,876	\$ 12,155	\$ 95,572	\$ -	\$ -	\$ 2,677,982
Investments	500,000	-	-	889,383	1,013,344	-	-	2,402,727
Receivables (net of allowance for doubtful accounts):								
Taxes	581,147	-	-	-	-	-	-	581,147
Other	30,765	50,745	-	20,000	-	-	-	101,510
Due from other funds	713	-	-	-	-	-	-	713
Due from other governmental units	406,727	-	-	-	-	-	-	406,727
Other assets	116,267	-	-	-	-	-	-	116,267
Beneficial interest in assets held by foundation	-	73,457	-	-	-	-	-	73,457
Fixed assets	-	-	-	-	-	19,689,112	-	19,689,112
Amount available in Debt Service Fund	-	-	-	-	-	-	348,471	348,471
Amounts to be provided for long-term debt	-	-	-	-	-	-	14,426,229	14,426,229
<b>TOTAL ASSETS</b>	<b>\$ 3,591,627</b>	<b>\$ 388,573</b>	<b>\$ 349,876</b>	<b>\$ 921,538</b>	<b>\$ 1,108,916</b>	<b>\$ 19,689,112</b>	<b>\$ 14,774,700</b>	<b>\$ 40,824,342</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$ 264,531	\$ 6,056	\$ 1,405	\$ 68,022	\$ -	\$ -	\$ -	\$ 340,014
Deferred revenue	42,435	-	-	-	-	-	-	42,435
Due to other funds	-	-	-	713	-	-	-	713
Due to other governmental units	-	-	-	-	6,362	-	-	6,362
Long-term obligations	-	-	-	-	-	-	14,774,700	14,774,700
<b>Total liabilities</b>	<b>306,966</b>	<b>6,056</b>	<b>1,405</b>	<b>68,735</b>	<b>6,362</b>	<b>-</b>	<b>14,774,700</b>	<b>15,164,224</b>
<b>FUND BALANCE:</b>								
Investment in fixed assets	-	-	-	-	-	19,689,112	-	19,689,112
Fund balance:								
Reserved for encumbrances	85,781	-	-	-	-	-	-	85,781
Reserved for children's endowment	-	-	-	-	12,379	-	-	12,379
Unreserved, designated	2,360,000	297,774	348,471	852,803	-	-	-	3,859,048
Unreserved, undesignated	838,880	84,743	-	-	1,090,175	-	-	2,013,798
<b>Total fund balance</b>	<b>3,284,661</b>	<b>382,517</b>	<b>348,471</b>	<b>852,803</b>	<b>1,102,554</b>	<b>19,689,112</b>	<b>-</b>	<b>25,660,118</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,591,627</b>	<b>\$ 388,573</b>	<b>\$ 349,876</b>	<b>\$ 921,538</b>	<b>\$ 1,108,916</b>	<b>\$ 19,689,112</b>	<b>\$ 14,774,700</b>	<b>\$ 40,824,342</b>